# 18 DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES

# 125 MAINE REVENUE SERVICES

# Chapter 202: TREE GROWTH TAX LAW VALUATIONS - 2025

**SUMMARY:** 36 M.R.S. § 576 requires that the State Tax Assessor establish the 100% valuation per acre for each forest type, by economic region, for parcels classified under the Tree Growth Tax Law for tax year 2025.

**.01 Tree Growth Tax Law Valuation Schedule – 2025**

COUNTY SOFTWOOD MIXED WOOD HARDWOOD

Androscoggin 435.00 454.00 381.00

Aroostook 107.00 154.00 191.00

Cumberland 435.00 454.00 381.00

Franklin 279.00 311.00 306.00

Hancock 138.00 166.00 150.00

Kennebec 332.00 393.00 278.00

Knox 332.00 393.00 278.00

Lincoln 332.00 393.00 278.00

Oxford 279.00 311.00 306.00

Penobscot 138.00 166.00 150.00

Piscataquis 107.00 154.00 191.00

Sagadahoc 435.00 454.00 381.00

Somerset 107.00 154.00 191.00

Waldo 332.00 393.00 278.00

Washington 138.00 166.00 150.00

York 435.00 454.00 381.00

STATUTORY AUTHORITY: 36 M.R.S. § 576

EFFECTIVE DATE:

 October 14, 1980

AMENDED:

 October 1, 1981

 October 1, 1982

 October 5, 1983

 October 5, 1984

 April 1, 1985

 October 6, 1985

 October 1, 1986

 October 1, 1987

 October 1, 1988

 October 1, 1989

 October 1, 1990

 November 5, 1991

 October 26, 1992

 June 13, 1994

 February 18, 1995

 August 16, 1995

EFFECTIVE DATE (ELECTRONIC CONVERSION):

 May 1, 1996

AMENDED:

 August 28, 1996

NON-SUBSTANTIVE CORRECTION:

 September 23, 1996 - “CF” corrected to “OF” in name of Department, top of first page.

AMENDED:

 January 10, 1998

 January 26, 1999

 February 7, 2000

 January 1, 2001

 December 10, 2001

 January 8, 2003 – filing 2003-2

CORRECTIONS:

 January 30, 2003

AMENDED:

 November 4, 2003 – filing 2003-388

 December 7, 2004 – filing 2004-577

 January 30, 2006 – filing 2006-47

 January 27, 2007 – filing 2007-24

REPEALED AND REPLACED:

 March 9, 2008 – filing 2008-96

 April 5, 2009 – filing 2009-142

 February 24, 2010 – filing 2010-46

 February 14, 2011 – filing 2011-53

 April 15, 2012 – filing 2012-104

 March 19, 2013 - filing 2013-63

 March 25, 2014 – filing 2014-048

 April 12, 2015 – filing 2015-064

 May 10, 2016 – filing 2016-085

 May 22, 2017 – filing 2017-077

 May 8, 2018 – filing 2018-073

 May 6, 2019 – filing 2019-070

 June 3, 2020 – filing 2020-130

 April 20, 2021 – filing 2021-081

 April 6, 2022 – filing 2022-050

 April 28, 2023 – filing 2023-062

 April 27, 2024 – filing 2024-092

 April 8, 2025 – filing 2025-080